

EXHIBIT 2

1 **EXPERT WITNESS VICTORIA OSBORN'S**
2 **DECLARATION**

3 My name is Victoria Osborn. I am over 21 years of age, a citizen of the United States
4 and Colorado, and competent to testify in court proceedings. If called to testify in the above
5 referenced matter, I would testify as follows:
6

7 My opinions and conclusions are supported by (1) documents I have examined which
8 were made available to me and (2) documents I requested and received from the IRS
9 Disclosure Office (3) my personal experience working with IRS in solving complex tax
10 issues.¹

11 **SUMMARY OF QUALIFICATIONS**
12

13 Attached to this report as Attachment A is a "Summary of Qualifications".

14 I am a Certified Fraud Examiner (CFE) and active member of the Association of
15 Certified Fraud Examiners (ACFE).

16 I am a Public Accountant (PA) and active member of the Public Accounting Society
17 of Colorado (PASC) and the National Society of Accountants (NSA). My area of expertise
18 is forensic accounting.
19

20 Additionally, I have provided expert testimony under Rule 702 of the Federal Rules
21 of Evidence.

22 **SUMMARY OF OPINIONS AND CONCLUSIONS**
23

24 Thomas E. and Vicki R. Seidel retained me to examine (1) documentation made

25 ¹ My personal experience includes working on a regular basis with Appeals, Collections, Examinations,
26 Taxpayer Advocate, Compliance and Chief Counsel to reconcile taxpayer accounts through Collection Due
27 Process Hearings, Equivalent Hearings utilizing various collection alternatives and other communications in
28 which there is a common goal to help the taxpayer resolve his tax issues without litigation.

1 available to me (2) request documentation from the Internal Revenue Service related to them
2 individually and various entities and (3) prepare a report of my findings related to a "Trust
3 Fund Recovery Penalty" assessment against Thomas E. Seidel for \$601,251.24 in Case No.
4 CR: 06-00539-JF-RS. I have also been retained to examine the master file account as it
5 relates to the collection statute expiration date for the assessment described above.
6

7 On March 16, 2007 I prepared a "Declaration in Support of Defendants' Motion to
8 Dismiss" in *United States of America v. Thomas Everett Seidel, Sr., Vicki Renee Seidel, and*
9 *Randy Lee Wilson*, Case No: CR: 06-00539-JF-RS which identified my opinions and
10 conclusions regarding my examination of the master file account and supporting
11 documentation for an assessment made against Thomas E. Seidel in the amount of
12 \$601,251.24 as a "Trust Fund Recovery Penalty" under Section 6672 of the Internal Revenue
13 Code.
14

15 In my previous declaration dated March 16, 2007 and in the instant declaration I
16 conclude that the "Trust Fund Recovery Penalty" assessed against Thomas E. Seidel for
17 \$601,251.24 is not a valid assessment because (1) the assessment was not made on October
18 23, 1996 as shown in the defendant's master file account, (2) the defendant's IRS records
19 indicate the IRS did not issue the required statutory "Notice and Demand" prior to the date
20 of the bankruptcy petition (3) the IRS received filings in the bankruptcy case (4) the IRS did
21 not file a claim for the "TFRP" (5) the IRS actively pursued the "TFRP" outside the
22 bankruptcy petition first by issuing letter 1153 (DO) on October 28, 1996 and (3) second by
23 having the debtor sign Form 2751, Proposed Assessment of Trust Fund Recovery Penalty on
24 October 30, 1996 rather than following bankruptcy procedures by filing a Proof of Claim.
25
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1 The master file transcript also contains negative information to the IRS regarding the
2 "Collection Statute Expiration Date" (CSED). A copy of the IMF MCC Transcript-Specific
3 for the "TFRP" is attached as Attachment-B. The transaction which identifies the assessment
4 in the amount of \$601,251.24 also contains an adjustment to the CSED extending this date
5 to January 18, 2008 rather than October 23, 2006 (the 10 year period provided in IRC 6502).
6 This adjustment was allegedly made in the same transaction with the "October 23," TFRP
7 assessment, which it could not have been, because on October 23, 1996 there was no
8 bankruptcy, and no legal excuse for extending the CSOL.
9

10
11 This is important because even though there are circumstances which can cause a
12 suspension of the collection statute, there was no known information that would result in an
13 adjustment to the CSED beyond October 23, 2006 (10 years from the alleged assessment date
14 of October 23, 1996).
15

16 I declare under penalty of perjury under the laws of the United States that the
17 information contained herein is true and accurate to the best of my personal knowledge.
18

19 Dated: July 4, 2007

Respectfully submitted,

21
22 /s/ Victoria Osborn

23 Victoria Osborn
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**EXPERT WITNESS VICTORIA OSBORN'S
DECLARATION**

My name is Victoria Osborn. I am over 21 years of age, a citizen of the United States and Colorado, and competent to testify in court proceedings. If called to testify in the above referenced matter, I would testify as follows:

My opinions and conclusions are supported by (1) documents I have examined which were made available to me and (2) documents I requested and received from the IRS Disclosure Office (3) my personal experience working with IRS in solving complex tax issues.¹

SUMMARY OF QUALIFICATIONS

Attached to this report as Attachment A is a "Summary of Qualifications".

I am a Certified Fraud Examiner (CFE) and active member of the Association of Certified Fraud Examiners (ACFE).

I am a Public Accountant (PA) and active member of the Public Accounting Society of Colorado (PASC) and the National Society of Accountants (NSA). My area of expertise is forensic accounting.

Additionally, I have provided expert testimony under Rule 702 of the Federal Rules of Evidence.

SUMMARY OF OPINIONS AND CONCLUSIONS

¹ My personal experience includes working on a regular basis with Appeals, Collections, Examinations, Taxpayer Advocate, Compliance and Chief Counsel to reconcile taxpayer accounts through Collection Due Process Hearings, Equivalent Hearings utilizing various collection alternatives and other communications in which there is a common goal to help the taxpayer resolve his tax issues without litigation.

1 Thomas E. and Vicki R. Seidel retained me to examine (1) documentation made
2 available to me (2) request documentation from the Internal Revenue Service related to them
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4 Fund Recovery Penalty" assessment against Thomas E. Seidel for \$601,251.24 in Case No.
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12 This is important because even though there are circumstances which can cause a
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17 I declare under penalty of perjury under the laws of the United States that the
18 information contained herein is true and accurate to the best of my personal knowledge.
19

20 Dated: July 4, 2007
21

Respectfully submitted,
22

23 
24

Victoria Osborn
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ATTACHMENT A

SUMMARY OF QUALIFICATIONS
OF
VICTORIA OSBORN

I have a Bachelor of Science in Business, with majors in accounting and finance, from the University of Colorado (1988). My first practical experience as a professional was as a Controller and Director of Finance for approximately 20 years which included preparing internal financial statements, supervising accounting departments and computer systems and programs utilized to compile and prepare financial information.

My expertise in accounting practices, of the Internal Revenue Service (IRS), has been developed over the past 8 years as a result of some 8,000 hours of study and direct negotiations with IRS personnel and collaborative work with certified public accountants, attorneys and other professionals.

Since the 1997 and 1998 Senate Finance Committee Hearings and the enactment of the 1998 Restructuring and Reform Act, I have studied the internal revenue laws and computer systems and programs utilized by the Internal Revenue Service to store and retrieve data; developing specialized knowledge and training in the IRS' computer system files and what data is stored there based on the Internal Revenue Manual (IRM), policies and procedures and personal experience working with the IRS and taxpayers to solve tax issues. I have an in depth knowledge of the accounting and controls utilized by the IRS in maintaining taxpayers' accounts which operates similar to private business in that the IRS maintains a general ledger with subsidiary accounts and compiles its data from various computer systems.

The 1998 Restructuring and Reform Act required the IRS to publish for the first time, the numerous manuals used to understand the accounting system and procedures used by the IRS in implementing the tax laws. This has provided part of the resources necessary for professionals working with taxpayers and the IRS to obtain the specialized knowledge and training to resolve

complex tax issues.

Resources studied and relied upon are:

- A. THE CODES, RULES AND REGULATIONS**
 - a. Internal Revenue Codes
 - b. United States Code
 - c. Federal Rules of Criminal Procedures
 - d. Federal Rules of Civil Procedures
 - e. Federal Rules of Evidence
- B. COURT OPINIONS** of the United States Supreme Court, United States Courts of Appeal, United States District Courts, United States Bankruptcy Court, United States Tax Court and Court of Federal Claims.
- C. IRS DOCUMENTS**
 - a. Notices and Announcements
 - b. IRS Publications
 - c. Revenue Rulings and Procedures
 - d. Taxpayer master file transcripts
 - e. Various IRS computer generated transcripts relating to taxpayers accounts and IRS accounting and controls.
 - f. Taxpayer Administrative/Examination Files
 - g. Documents processed through the ADP systems
 - h. Internal Revenue Manual and Handbooks
 - i. Various programs designed around compliance issues such as the; Frivolous Return Program, Nonfiled Returns, Substitute for Return Program and various Frivolous Arguments which fall into the programs designed to obtain compliance.

- D. TAX LEGISLATION**
- E. CHIEF COUNSEL ADVICE**
 - a. Letters and Technical Advice
 - b. Actions on Decisions
 - c. Settlement Guidelines
 - d. Chief Counsel Notices
 - e. Compliance Officer Memos
 - f. Field Service Advice
 - g. Legal Memorandums
 - h. Litigation Guidelines and Memos
 - i. Service Center Advice
 - j. Technical Assistance
 - k. General Counsel Memos
- F. TAXPAYERS DOCUMENTATION**
 - a. Correspondence to and from the IRS such as Statutory Notices of Deficiency, Notice and Demand, Notice of Federal Tax Lien, Notice of Intent to Levy, Installment Agreements, Offers in Compromise, Closing Agreements, Waivers, various types of balance due notices and other miscellaneous correspondence.
 - b. Federal tax returns for individual, corporate, partnership, trusts, payroll, etc.
 - c. Depositions and trial transcripts

I have worked with other professionals representing taxpayers to solve technical tax issues during both the administrative and judicial processes including criminal and civil tax issues. I have worked directly with numerous departments of the IRS, such as the Collection Division, Appeals

Division, Examination Division, Taxpayer Advocate and the Office of Chief Counsel since 1998.

I am a Certified Fraud Examiner and active member of the Association of Certified Fraud Examiners.

I am a Public Accountant and an active member of the National Society of Accountants and the Public Accountant Society of Colorado. My specialty as a Public Accountant is forensic accounting.

I have provided evidence in the following U.S. Federal Court matters and United States Tax Court:

- * *United States v. Max Harned and Regis Harned*, U.S. District Court for the Northern District of West Virginia, Case No. 1:06CR00015.
- * *United States v. Cleveland J. Biller*, U.S. District Court for the Northern District West Virginia, Case No. 1:06-CR-00014.
- * *Director, Office of Professional Responsibility v. Robert Allan Jones*, Docket No. 2005-13.
- * *United States v. Martin P. Rutherford and Nanja Rutherford*, United States District Court District of Nevada, Case No. CR-N-99-19.
- * *United States v. Felix Kelly Prakasam*, U.S. District Court for the Northern District of California, Case No. C-05-0743-JF.
- * *Jeffrey W. and Laura K. Davis*, United States Tax Court, Docket Nos. 144-05L, 145-05L, 146-05L, 147-05L and 149-05L.
- * *Bruce Lee and Carolyn Lloyd Carpenter, Debtors*, United States Bankruptcy Court District of Oregon, Case No. 04-68321-aer7.
- * *United States v. Joseph Csotty*, U.S. District, Eastern District of Michigan, Case No. 04-X-73862.
- * *Marion W. & Erma L. Giertz v. CIR*, United States Tax Court, Docket No.

11129-05L.

- * *Butti v. CIR*, United States Tax Court, T.C. Memo. 2006-66.
- * *Lloyd Pragasam, v. CIR*, United States Tax Court, Docket No. 12636-04L.
- * *Felix Prakasam v. Cir*, United States Tax Court, Docket No. 12136-04L and 12212-04L.
- * *Dixon v. Cir*, United States Tax Court, T.C. Memo. 2006-90.
- * *Robert Alan Jones v. United States*, U.S. District Court, District of Nevada, Case No.: CV-S90-048-LDG-(LRL).
- * *United States v. Clyde W. Stock, et al.*, U.S. District Court, District of Idaho, Case No. CIV-01-0092-E-BLW.
- * *United States v. Jack E. Christians and Ruth I. Christians*, U.S. Court of Appeal for the Sixth Circuit, Docket Nos.: 03-1529 and 03-1530.
- * *United States v. Elihu Fier*, U.S. District Court, Southern District of New York, Case No.: S1 98 CR 313 (TPG).
- * *Lloyd Alfred Pragasam D.D.S., Inc., et al. v. United States*, U.S. District Court, Central District of California, Case No.: CV 03-6254 ABC (FMOx).
- * *David D. Smith v. United States*, U.S. Bankruptcy Court, District of Nevada, Case No.: BK-S-93-025375 RCJ; Case No. 03-1454 RCJ.
- * *United States v. Robert MacElvain*, U.S. District Court, Middle District of Alabama, Northern Division, Case No.: 96-D-501-N.

If allowed to present my opinions in Court, I will strictly follow the requirements of the Rules of Practice and Procedure of the United States District Court.

ATTACHMENT B

000828

PAGE NO-0001

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-315-51142
KB-00539

ACCOUNT NO 527-94-9700 11-21-2006
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 TIME-09:32 SRC-I KB-00539 PROCESSED ON-325
 REQUESTED TAX MODULE FOUND ON MF

2000 3 THOMAS E SEIDEL
 25360 BOOTS RD
 199416 MONTEREY

CA 93940-6667-604

BODC-WI BODCLC-
 SPOUSE SSN-494-72-1138
 FZ> -Z
 CAF-1

LOC-7715
 YEAR REMOVED-

ENT EXT CYC-399599

PRIOR NAME CONTROL-
 MFR-05 VAL-1 IRA-
 FYM-12 SCS-0 CRINV-Z 130-
 RPTR- PMF- SHELT- BNKRPT- BLLC-
 ACCRETION- MIN SE-
 JUSTIFICATION-1 IRS EMPL- FED EMPL-

1988 1 THOMAS SEIDEL
 1990 2 THOMAS & (b)(3) SEIDEL
 1993 2 THOMAS & VICKI R SEIDEL
 PTNL THOMAS E SEIDEL

(b)(3)
 494-72-1138

LSTRET-2004 ME- CND-R FLC-00 200519

 * TAX PERIOD 55 199609 *

REASON CD-

MOD EXT CYC-

TFRP-1 CRINV- LIEN-4
 TDA COPYS-

89218-704-02150-6 CAF-1 FZ>T -Z

INT TOLERANCE- MATH INCREASE-
 MF MOD BAL- 388,397.35

TDI COPYS-

HISTORICAL DO-77 BWNC- BWI-

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CSED-01182008

RSED-

ARDI-0

ASED-00000000

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 DESG PAY CD-99

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 PEN CODE-618 PRC-
 CSED-01182008

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19964908 77251-297-14900-6

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000829

PAGE NO-0002 TAX PERIOD 55 199609*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-315-51142
KB-00539

ACCOUNT NO 527-94-9700

11-21-2006

NAME CONT- SEID

CYCLE-200647

| | | |
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| HC ARC | INTD | PC |
| CORRESPONDDT- | CREDIT DT- | |
| REFUND STATUTE CONTROL DT- | | |
| AMD CLMS DT- | CIS MF IND-0 | |
| CSED- | | |

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*****CONTINUED ON NEXT PAGE*****

000830

PAGE NO-0003 TAX PERIOD 55 199609*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-315-51142
KB-00539

ACCOUNT NO 527-94-9700

11-21-2006

NAME CONT- SEID

CYCLE-200647

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INTEREST TO DATE-

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XREF- 30 199512

INTEREST TO DATE-

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XREF- 30 199512

INTEREST TO DATE-

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XREF-77-0382210 01 199603

INTEREST TO DATE-

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X-MFT-00 MEMO-

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000831

PAGE NO-0004 TAX PERIOD 55 199609*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-315-51142
KB-00539

ACCOUNT NO 527-94-9700

11-21-2006

NAME CONT- SEID

CYCLE-200647

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000832

PAGE NO-0005 TAX PERIOD 55 199609*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

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KB-00539

ACCOUNT NO 527-94-9700

11-21-2006

NAME CONT- SEID

CYCLE-200647

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INTEREST TO DATE-

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MF CAF CODE-1

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| MF STAT-21 10231996 | 601,251.24 | 199649 |
| MF STAT-26 03241997 | 609,313.36 | 199711 |
| MF STAT-58 04212003 | 594,900.99 | 200315 |
| MF STAT-24 05192003 | 594,900.99 | 200319 |
| MF STAT-26 01022006 | 388,397.35 | 200551 |